



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

MEMORANDUM FOR: Steven Musher
Associate Chief Counsel (International)

FROM: Craig A. Sharon, APA Program Director

DATE: October 7, 2008

SUBJECT: APA Quarterly Report for FY 2008,
Fourth Quarter Ending 09/30/08

The following are the APA Program's results for the fourth quarter of FY 2008 ("Q4").

APAs Completed

The APA Program completed 22 APA matters in Q4, consisting of 5 unilateral APAs and 17 bilateral APAs.

Negotiating-Position Papers

The APA Program completed 4 bilateral negotiating position papers in Q4.

Annual Reports

The APA Program completed its review of and closed 97 annual reports in Q4.

New Matters

The APA Program received 40 new APA matters in Q4, consisting of 33 bilateral matters and 7 unilateral APA matters.

APA Inventory

The APA Program has an ending inventory of 292 open matters.¹ This consists of 246 bilateral and 46 unilateral matters.²

Attached for your information is the APA issuance report and open inventory reports as of September 30, 2008. Please contact me at (202) 435-5222 if any additional information is required.

Respectfully submitted,

Craig A. Sharon
APA Program Director

Attachments

cc: LMSB Commissioner
Director, International
National Director of Appeals
LMSB Division Counsel

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1. This equals beginning Q4 inventory of 274 matters, plus 40 receipts, less 22 closures ($274 + 40 - 22 = 292$).
 2. The 292 open matters include 25 pending dollar filings (22 bilateral and 3 unilateral). Thus
 - The APA Program has an inventory of 267 active cases, i.e., 292 open matters less 25 pending dollar filings.
 - The 267 active cases consist of 224 bilateral cases (246 total bilateral matters less 22 pending bilateral dollar filings) and 43 unilateral cases (46 total unilateral matters less 3 pending unilateral dollar filings).
 - The APA Program has forwarded 106 of the 224 active bilateral matters to Competent Authority. Thus, the APA Program has a current working inventory of 161 cases, consisting of 118 bilateral (224 active bilateral cases less 106 forwarded to Competent Authority) and 43 active unilateral cases.